



Report to the Auburn City Council

Action Item

11

Agenda Item No.

City Manager's Approval

To: Honorable Mayor and City Council Members
From: Robert Richardson, City Manager
Andy Heath, Administrative Services Director
Date: March 11, 2013
Subject: Financial Status Report – Fiscal Year 2012-13

The Issue

Shall the City Council accept the Financial Status Report and approve the recommended Budget Adjustments for the 2012-13 Fiscal Year?

Action Requested

1. By **RESOLUTION:**

- A) Increase the estimate for earned revenue in the City's General Fund by \$963,629 to \$9,560,275;
- B) Increase the appropriation for expenditures in the City's General Fund by \$771,534 to \$9,244,625; and
- C) Increase the General Fund Cash Reserves by \$203,091 to \$3,042,156.
- D) Adopt the modified budgets in accordance with the attached schedules for the City's Airport, Sewer, Redevelopment, Gas Tax, Transportation, Transit, Solid Waste Management, Fire Department Equipment, CDBG, Asset Forfeiture, Office of Traffic Safety, Law Enforcement Personnel Grant, School Park Preserve, and FEP Funds.

Background

It is the policy of the City Council to receive periodic financial status reports on results of City operations and to adjust estimated revenues and expenditure appropriations as necessary. Summary analyses of the City's General Fund; Enterprise Funds, and Major Special Revenue and Fiduciary Funds are provided within the body of this report.

Budget modifications recommended in this report represent management's assessment of funding levels necessary to assure the goals and objectives set forth by the City Council and maintenance of efficient and effective service delivery to the community are achieved for the remainder of fiscal year 2012-13.

Analysis

A budgetary status and recommendations for each of the City's major funds is provided below.

General Fund

Comparison of current Budget-to-Actual performance:

	Revenues	Expenditures
FY 2012-13 Budget	\$8,596,646	\$8,473,091
Estimated Amounts @ 06/30/13	\$9,560,275	\$9,244,625
Recommended Adjustment	\$963,629	\$771,534

As indicated above, it is anticipated that the City will need to adjust originally budgeted General Fund revenues upward by \$963,629 and General Fund expenditures upward by \$771,534. The following attachments, which will be discussed in a presentation to the City Council on this item, include detailed information regarding the recommended adjustments:

- Attachment A: FY 2012-13 Budget Review Synopsis
 Attachment B: General Fund Revenue and Expenditure Detail – FY0910 – FY1213
 Attachment C: General Fund Revenue and Expenditure Subaccount Detail – FY 1213 Estimates

In summary, as referenced in Attachment A, a proposed net increase of \$963,629 to General Fund revenues reflects:

Revenue Type	Amount	Reason/Rationale
Sales Taxes	\$175,000	- Increase in sales tax due to fuel price increases and addition of McCaulous department store to base
Triple Flip Sales Tax	\$81,066	- Increase in Triple Flip sales tax due to actual "true-up" of 25% sales tax hold back from FY1112
Property Taxes	\$182,324	- Increase in property taxes due to distribution of AUDA Low/Mod Closeout
Transient Occupancy Tax	\$20,000	- Increase in transient occupancy taxes due to sustained increase in local hotel usage
Building Permits	\$25,000	- Increase in building permit revenue due to Mercy Housing and consistent levels of permitting activity
Traffic Fines	(\$10,000)	- Decrease in traffic fine revenues due to lower collections of fines
Law Enf / Fire Protection Grants	\$170,624	- Addition of APD Equipment Grants (\$23,934); Fire SNC Fuel Break Grant (\$146,690)
Motor Vehicle In Lieu	\$6,960	- Increase in motor vehicle in lieu collections due to collection of final amounts due for FY1112

General Fund revenues, cont.

Revenue Type	Amount	Reason / Rationale
Fire SAFER Grant	\$225,000	- Increase in Fire SAFER Grant funding due to receipt of 3-Year Grant for Fire Department staff
AB109 SIU Funds	\$40,000	- Represents additional funding received from State for AB109 Program
Transfers In	\$45,655	- Transfers In from Sewer Fund and Transit Fund for Pension Obligation Bond Debt payment
All Other Revenues	\$2,000	- Comprises all other revenue adjustments

As also referenced in Attachment A, a proposed net increase of \$771,534 to General Fund expenditure appropriations primarily reflects:

Appropriation	Amount	Reason / Rationale
City Manager's Office – Personal Services	\$5,000	- Increase in salaries allotted to General Fund due to salary and benefit cost increases
Police Dept – Personal Services	67,000	- Increase in salary appropriation due to slight increase in overtime and leave balance payouts
Fire Dept – Personal Services	\$240,000	- Increase to add appropriation for SAFER grant-funded firefighters and increased benefit costs
Administrative Services – Personal Services	\$11,000	- Increase in salaries allotted to General Fund due to salary and benefit cost increases
Community Development – Personal Services	\$30,000	- Increase in salaries allotted to General Fund due to lower than anticipated offsets for CDBG grants and Baltimore Ravine Project Costs
Public Works – Personal Services	(\$10,000)	- Decrease in Public Works Construction and Maintenance salaries due to offsets from Gas Tax funding
City Clerk's Office – Services and Supplies	\$13,090	- Increase due to payment for two elections during FY 2012-13
Police Department – Services and Supplies	\$20,857	- Increase to add appropriation for APD radio costs funded by Byrne Grant (offset by revenue)
Fire Department – Services and Supplies	\$146,690	- Increase to add appropriation for Fire SNC Fuel Break Grant costs (offset by revenue)
Administrative Services (Admin) – Services and Supplies	(\$30,188)	- Decrease in funding due to revised Property Tax Fee calculation – offset by increased SAFER Fire personnel hiring costs
Administrative Services (IT) – Services and Supplies	\$88,500	- Increase in appropriation for IT Microsoft Office Suite / Exchange Email / HdL Business License System Implementation
Community Development – Services and Supplies	\$28,000	- Increase in appropriation for General Plan Housing Element Update (approved contract)
Public Works – Services and Supplies	\$92,000	- Increase in appropriation related to higher fuel and utilities costs / Old City Hall Cleanup efforts
City Attorney	\$18,000	- Increase in appropriation to adjust legal fees anticipated for balance of FY 2012-13

General Fund appropriations, cont.

Appropriation	Amount	Reason/Rationale
Insurance Program	\$10,220	- Increase in appropriation for legal settlement and other insurance costs
CALPERS Bonded Debt Service	\$41,365	- Increase in appropriation for debt service payment – portion of payment received as transfer from other funds

At the end of the current fiscal year, General Fund reserves (designated and undesignated) are anticipated to be approximately \$3.04 million. It is anticipated that the General Fund will experience a surplus of \$315,650, which is recommended to be added back to General Fund reserves. Projected reserve levels as of June 30, 2013 include:

- \$2,250,000 Economic Uncertainties Reserve
- 52,166 Pre-paid health insurance costs (estimated)
- 250 Petty Cash Reserve
- 739,740 Unassigned Reserves (includes pre-paid insurance costs)
- \$3,042,156 Total General Fund Reserves

NOTE: To the extent the City is required to pay leave balance payouts to terminating and retiring employees, unassigned reserves could be used to fund the payouts.

Enterprise Funds

Comparison of Budget-to-Actual performance for the City's two Enterprise Funds follows:

<u>Airport Fund</u>	<u>Revenues</u>	<u>Expenditures</u>
FY 2012-13 Budget	\$860,090	\$764,556
Estimated Amounts @ 06/30/13	\$936,115	\$791,809
Recommended Adjustment	\$76,025	\$27,253

Airport Fund revenues are currently projected to be approximately \$76,000 ahead of those originally anticipated. The increase of revenue can be attributed to the receipt of \$40,000 for four years of annual State Aid to Airports payments from the State of California; \$15,000 in additional property / possessory interest tax payments; and \$15,000 in additional rent/lease payments due to lease rate adjustments.

Airport Fund expenditures are currently projected to be approximately \$27,000 higher than those originally anticipated. Additional costs related to capital projects, including obstruction removal projects; building and facility improvements; and demolition of old hangar structures account for the majority of the increase.

It is anticipated that the Airport Fund will have \$634,416 in Fund Balance at the end of FY 2012-13.

<u>Sewer Fund</u>	<u>Revenues</u>	<u>Expenditures</u>
FY 2012-13 Budget	\$5,114,812	\$6,711,234
Estimated Amounts @ 06/30/13	\$5,394,812	\$7,106,135
Recommended Adjustment	\$280,000	\$394,901

Sewer Fund revenues are currently projected to be approximately \$280,000 higher than originally anticipated. Increased collections of sewer connection fees (mostly related to the Mercy Housing Project) offset by lower interest earnings account for the overall increase projected during FY 2012-13.

Sewer Fund expenditures are currently projected to be approximately \$394,901 higher than those originally anticipated. The majority of the increase in expenditures can be attributed to increased capital maintenance activity for Emergency Sewer Repair Projects, Belt Press Improvements and the Sewer Funds share of the Information Technology upgrades. It should be mentioned that the mid-year budget does not alter the funding for any previously anticipated capital projects presented with the original adoption of the budget in June 2012, although many of these projects will likely carry over into the 2013-14 fiscal year.

It is anticipated that the Sewer Fund will have \$7.09 million in Fund Balance on June 30, 2013, broken down as follows:

- Reserve for WWTP UV Disinfection	\$ 1,995,000
- Reserve for Regionalization Study	250,000
- Reserve for Debt Service	839,986
- Unobligated Reserve	4,008,081

Noted Other Special Revenue Funds

Budgetary information is provided below for selected other special revenue funds.

<u>Gas Tax Fund</u>	<u>Revenues</u>	<u>Expenditures</u>
FY 2012-13 Budget	\$360,394	\$440,500
Estimated Amounts @ 06/30/13	\$344,954	\$460,290
Recommended Adjustment	(\$15,440)	\$19,790

Gas Tax Fund revenues are projected to be approximately \$15,400 less than those originally budgeted based on projections taken from a schedule of gas tax collections

prepared for all cities by a the League of California Cities fiscal consultant. Gas tax expenditures are expected to increase by \$19,790 consistent with the use of gas tax funds as a means to fund services related to the City's street sweeping and road maintenance programs. The Gas Tax fund will also fund a portion of the recently purchased Public Works Dump Truck. Finally, it is expected that the City will fund a portion (\$108,000) of future street overlay projects during FY 2012-13.

It is anticipated that the Gas Tax Fund will have approximately \$82,467 in Fund Balance on June 30, 2013. These funds are typically used to fund the City's streetlights and street maintenance and overlay programs.

<u>Transportation Fund</u>	<u>Revenues</u>	<u>Expenditures</u>
FY 2012-13 Budget	\$1,970,417	\$2,386,018
Estimated Amounts @ 06/30/13	\$2,028,170	\$2,462,383
Recommended Adjustment	\$57,753	\$76,365

Transportation Fund revenues are expected to be approximately \$57,700 more than originally anticipated, primarily due to the receipt of additional Local Transportation Funding from the State of California (LTF Funding) and interest earnings.

Transportation Fund expenditures are expected to be approximately \$76,400 more than budgeted by June 30, 2013 as a means to fund capital activity related to Streetscape Phase III, a Wayfinding Signage Project, a City Pavement Marking Project, and additional Storm Drain Emergency Repairs. Additionally, it is expected that the City will fund a portion (\$541,500) of future street overlay projects during FY 2012-13 (in addition to the Dairy Road Overlay (\$363,768)). Finally, the Transportation Fund will fund a share of the lease payment for the recently purchased Public Works Dump Truck.

It is anticipated that the Transportation Fund will have approximately \$65,363 available at June 30, 2013 for future transportation-related projects, some of which may be used during the current fiscal year.

<u>Transit Fund</u>	<u>Revenues</u>	<u>Expenditures</u>
FY 2012-13 Budget	\$316,249	\$367,762
Estimated Amounts @ 06/30/13	\$408,613	\$441,482
Recommended Adjustment	\$92,364	\$73,720

Transit Fund revenues are projected to increase by approximately \$92,400 from those originally budgeted due to a higher than anticipated payments of State Transit Assistance (STA) funds and Local Transportation Funds (LTF) by the State, and the receipt of a previously unbudgeted equipment grant related to the Transit Enhancement Project.

Transit Fund expenditures are expected to increase by \$73,720 as a result of slightly increased costs to operate and maintain the City's Transit Program and the undertaking of capital projects including the Transit Enhancement Project and the Transit Fund's share of the Information Technology upgrades.

It is anticipated that the Transit Fund will have approximately \$68,861 in Fund Balance on June 30, 2013. These funds are typically carried over to the next fiscal year and used to offset future Transit Program costs.

<u>Property Seizure Fund</u>	<u>Revenues</u>	<u>Expenditures</u>
FY 2012-13 Budget	\$0	\$0
Estimated Amounts @ 06/30/13	\$92,207	\$0
Recommended Adjustment	\$92,207	\$0

In September 2012, the City of Auburn Police Department received a share of asset (property) forfeiture funds related to participation with the Placer County Special Investigations Unit (SIU) Task Force. These funds may be used for applicable Police Department purposes. A formal budget is being set up at this time to track usage of these funds.

It is anticipated that the Property Seizure Fund will have approximately \$92,918 in Fund Balance on June 30, 2013.

<u>Fire Dept Equipment Fund</u>	<u>Revenues</u>	<u>Expenditures</u>
FY 2012-13 Budget	\$5,000	\$15,000
Estimated Amounts @ 06/30/13	\$36,612	\$16,126
Recommended Adjustment	\$31,612	\$1,126

Fire Department Equipment Fund revenues are projected to increase by approximately \$31,600 from those originally budgeted due to actual receipts of mutual aid strike team funds for equipment cost reimbursements. Fire Equipment Fund expenditures are anticipated to be approximately \$1,100 higher due to additional purchases of Fire Department equipment and supplies.

It is anticipated that the Fire Department Equipment Fund will have approximately \$64,441 remaining in Fund Balance on June 30, 2013.

<u>OTS Grant Fund</u>	<u>Revenues</u>	<u>Expenditures</u>
FY 2012-13 Budget	\$0	\$0
Estimated Amounts @ 06/30/13	\$20,000	\$20,000
Recommended Adjustment	\$20,000	\$20,000

In January 2013, the City of Auburn Police Department became the lead agency for the Office of Traffic Safety (OTS) "Avoid the 7" DUI Task Force Grant Program. Because the City is responsible for the receipt and disbursement of grant-related financial activity, it is necessary to create a budget for the program. It is anticipated that the City will receive and spend \$20,000 during the 2012-13 fiscal year for OTS grant-related activities.

<u>Facilities and Equipment Fund</u>	<u>Revenues</u>	<u>Expenditures</u>
FY 2012-13 Budget	\$15,500	\$10,250
Estimated Amounts @ 06/30/13	\$179,800	\$18,750
Recommended Adjustment	\$164,300	\$8,500

Facilities and Equipment Replacement (FEP) Fund revenues are projected to increase by approximately \$164,300 from those originally budgeted due to increased receipt of FEP Impact revenues during FY 2011-12 (Mercy Housing Project). FEP Fund expenditures are anticipated to increase by \$8,500, primarily due to the approved lease payment for the recently purchased Public Works Dump Truck.

It is anticipated that the FEP Fund will have approximately \$210,381 remaining in Fund Balance on June 30, 2013.

Fiduciary Funds

<u>RDA Property Tax Trust Funds</u>	<u>Revenues</u>	<u>Expenditures</u>
FY 2012-13 Budget	\$424,000	\$424,000
Estimated Amounts @ 06/30/13	\$436,000	\$456,107
Recommended Adjustment	\$12,000	\$32,107

The former Auburn Urban Development Authority (AUDA) was dissolved pursuant to state law on February 1, 2012. As such, the former AUDA no longer exists and has been replaced with a mechanism to pay all outstanding debts, including bond-related debt service, eligible costs to complete outstanding projects and administration.

Redevelopment Property Tax Trust Fund revenues are currently expected to be approximately \$12,000 higher based on anticipated draws from the County's Redevelopment Property Tax Trust Fund (RPTTF).

Redevelopment Fund expenditures are currently projected to be approximately \$32,107 higher than those originally anticipated, primarily due to funding of all applicable expenditures related to the dissolution process and ongoing debt service requirements.

As the Successor Agency to the former Housing Program, the City of Auburn also administers the former Auburn Urban Development Authority's Low and Moderate Set-Aside Fund. The City has successfully closed out the Low and Moderate Set Aside Fund by distributing the remaining assets to Placer County for distribution to applicable taxing entities. Total assets transferred to the County were \$909,617 in unencumbered cash.

Alternatives Available to Council; Implications of Alternatives

1. Accept the budget status report and recommendations noted herein.
2. Modify budget recommendations pursuant to City Council discussion.

Fiscal Impact

The Fiscal Year 2012-13 recommended budget modifications balance expenditures with anticipated revenues and carryover monies for noted funds.

Attachment A –	FY 2012-13 General Fund Budget Review Synopsis
Attachment B –	General Fund Revenue and Expenditure Detail – FY0910 – FY1213
Attachment C –	General Fund Revenue and Expenditure Subaccount Detail – FY 1213 Estimates
Fund Schedules -	Fund 02 – Airport Enterprise Fund
	Fund 11 – Sewer Enterprise Fund
	Fund 21 – Gas Tax Fund
	Fund 26 – Transportation Fund
	Fund 27 – Transit Fund
	Fund 26 – Transportation Fund
	Fund 47 – Property Seizure Fund
	Fund 63 – Fire Department Equipment Fund
	Fund 65 – HOME FTHB / Rehabilitation Grant Fund
	Fund 66 – CDBG Fund
	Fund 68/69 – Solid Waste Management Funds
	Fund 75 – Office of Traffic Safety Grant Fund
	Fund 77 – State Law Enforcement Personnel Grant Fund

Fund Schedules - Fund 91 – Facilities and Equipment Plan Fund
 Fund 29 – Auburn School Park Preserve Capital Projects Fund
 Fund 35/33/24 – AUDA Property Tax Trust Fiduciary Funds

1 RESOLUTION NO. 13-
2 RESOLUTION AUTHORIZING CHANGES TO FISCAL YEAR 2012-13
3 BUDGETED FUNDS
4 -----

5 THE CITY COUNCIL OF THE CITY OF AUBURN DOES HEREBY RESOLVE:

6 That the City Council of the City of Auburn does hereby authorize a:

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8 A) Increase in the estimate for earned revenue in the City's General
9 Fund by \$963,629 to \$9,560,275;

10 B) An increase in the appropriation for expenditures in the City's General
11 Fund by \$771,534 to \$9,244,625; and

12 C) An increase in the General Fund Cash Reserves by \$203,091 to
13 \$3,042,156.

14 D) Adoption of the modified budgets in accordance with the attached
15 schedules for the City's Airport, Sewer, Redevelopment, Gas Tax,
16 Transportation, Transit, Solid Waste Management, Fire Department
17 Equipment, CDBG, Asset Forfeiture, Office of Traffic Safety, Law
18 Enforcement Personnel Grant, School Park Preserve, and FEP Funds.
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21 DATED: March 11, 2013
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23 _____
Kevin Hanley, Mayor

24 ATTEST:

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Stephanie L. Snyder, City Clerk
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I, Stephanie L. Snyder, City Clerk of the City of Auburn, hereby certify that the foregoing resolution was duly passed at a regular meeting of the City Council of the City of Auburn held on the 11th day of March 2013 by the following vote on roll call:

Ayes:
Noes:
Absent:

Stephanie L. Snyder, City Clerk

City of Auburn
Fiscal Year 2012-13 Budget Review
General Fund
March 11, 2013

FY 2012-13 General Fund Budgeted Revenues:

Recommended Changes:

- Sales Tax	\$	175,000
<i>Fuel price increase / McCaulous</i>		
- Triple Flip Sales Tax		81,066
<i>Correction of actual true-up amount</i>		
- Property Tax		182,324
<i>Redevelopment Closeout / Supplemental</i>		
- Transient Occupancy Taxes		20,000
<i>Increased usage of hotel room nights</i>		
- Building Permits		25,000
<i>Mercy Housing / Increasing Activity</i>		
- Traffic Fines		(10,000)
<i>Lower overall collections</i>		
- Law Enforcement / Fire Protection Grants		170,624
<i>Byrne APD Eqpt. / SNC Fuel Break</i>		
- Motor Vehicle In Lieu		6,960
<i>Final closeout from previous year</i>		
- Fire SAFER Grant		225,000
<i>3-Year staffing grant for AFD</i>		
- AB109 SUI Funds		40,000
<i>Additional funding for APD participation</i>		
- Transfers In		45,655
<i>Pension Obligation Bond Transfers-In</i>		
- All Other Revenue Adjustments		2,000

963,629

Total General Fund Revenues - Estimated:

\$ 9,560,275

FY 2012-13 Budgeted General Fund Expenditures:

Recommended Changes:

- Personal Services	\$	5,000
- City Manager's Office		
<i>Salary / Benefit costs</i>		
- Police Department		67,000
<i>Overtime / Leave Payouts</i>		
- Fire Department		240,000
<i>SAFER Hires / Benefits costs</i>		
- Administrative Services		11,000
<i>Salary / Benefit costs</i>		
- Community Development		30,000
<i>Decreased Housing / Bali Ravine Offsets</i>		
- Public Works - Construction / Maintenance		(10,000)
<i>HUTA (Gas Tax) salary offsets</i>		

343,000

- Non-Personal Services		
- City Clerk's Office		13,090
<i>Two elections paid for in FY 1213</i>		
- Police Department		20,857
<i>Revenue offset for Byrne Radio Eqpt Grant</i>		
- Fire Department		146,690
<i>Revenue offset for SNC Fuel Break Grant</i>		
- Administrative Services - Finance / Personnel		(30,188)
<i>PTAF Fee Reduction / SAFER Hire Costs</i>		
- Administrative Services - Information Technology		88,500
<i>IT Upgrades / Business License System</i>		

ATTACHMENT A

City of Auburn
Fiscal Year 2012-13 Budget Review
General Fund
March 11, 2013

Recommended Changes - Cont.:

- Non-Personal Services, cont.	
- Community Development	\$ 28,000
<i>General Plan Housing Update</i>	
- Public Works	92,000
<i>Fuel Costs / Utilities / Old City Hall Cleanup</i>	
- City Attorney	18,000
<i>Adjustment to Legal Fees</i>	
- Insurance Program	10,220
<i>Legal Settlement / Insurance Costs</i>	
- CalPERS Bonds Debt Service	41,365
<i>Revenue Offset - Debt Svc from other funds</i>	
	<u>428,534</u>
Total General Fund Expenditures - Estimated:	<u>\$ 9,244,625</u>

General Fund Reserves - Year Ending June 30, 2012

Reserves - June 30, 2012

Non-Spendable Fund Balance:	
Pre-paid costs - PERS Health (July 2012)	\$ 52,166
Imprest (Petty) Cash	250
Committed Fund Balance:	
Economic Contingency Reserve	2,250,000
Unassigned Fund Balance:	
General Fund Fund Balance	424,090
Total General Fund Fund Balance:	<u>\$ 2,726,506</u>

General Fund Reserves @ June 30, 2013 (Assumes Referenced Estimates)

Non-Spendable Fund Balance:	
Pre-paid costs - PERS Health (Est. - July 2013)	\$ 52,166
Imprest (Petty) Cash	250
Committed Fund Balance:	
Economic Contingency Reserve	2,250,000
Unassigned Fund Balance:	
General Fund Fund Balance	424,090
Use of Reserves:	
Estimated Budget Surplus	315,650
Total General Fund Fund Balance:	<u>\$ 3,042,156</u>

Estimated FY 2012-13 General Fund Revenues:	\$ 9,560,275
Estimated FY 2012-13 General Fund Expenditures:	\$ 9,244,625
Excess of General Fund Revenues over Expenditures:	<u>\$ 315,650</u>

City of Auburn
Fiscal Year 2011-12 Mid Year Budget Update
General Fund Revenue and Expenditure Detail

ATTACHMENT B

	2009-10 Actuals	2010-11 Actuals	2011-12 Actuals	2012-13 Budget	2012-13 Estimated
REVENUES					
Taxes	\$ 5,891,017	6,058,721	6,636,196	6,915,456	7,373,846
Franchises	578,849	580,257	579,783	491,000	498,000
Licenses & Permits	310,766	290,495	275,111	283,600	308,600
Fines & Forfeitures	105,605	111,406	77,270	87,500	72,500
Interest Income	36,266	31,455	18,040	25,000	25,000
Property Rents & Leases	327,243	311,656	300,301	302,000	300,000
Other Government Agencies	333,092	353,982	343,336	280,500	723,084
Service Charges	116,624	78,738	119,102	110,590	95,590
Other Revenues	39,108	50,603	11,042	1,000	18,000
Transfers-In	100,000	103,691	132,056	100,000	145,655
Total Revenues	\$ 7,838,570	7,971,004	8,492,237	8,596,646	9,560,275
EXPENDITURES					
City Council	\$ 60,051	58,545	64,728	67,749	67,749
Police	3,367,177	3,306,383	3,388,582	3,349,933	3,437,790
Fire	1,569,311	1,616,123	1,717,710	1,794,055	2,180,745
Community Development	411,335	365,994	342,522	391,306	449,306
Building Inspections	186,173	198,294	190,788	211,803	211,803
Information Technology	135,916	129,593	146,759	153,500	242,000
Public Works	1,212,941	1,095,242	896,370	1,088,252	1,170,252
City Manager	128,411	103,527	124,460	130,720	135,720
Support for Community Projects	55,519	38,545	22,069	72,094	72,094
City Clerk	106,304	112,589	94,631	111,252	124,342
Administrative Services	393,841	418,545	455,596	411,427	392,239
City Attorney	198,928	116,207	318,607	182,000	200,000
Insurance Program	234,030	216,962	275,620	142,000	152,220
Transfers-Out to Other Funds	-	-	-	-	-
PERS Obligation Bonds - Debt Service	344,282	372,352	395,685	367,000	408,365
Appropriation for Contingencies	-	-	-	-	-
Total Expenditures	\$ 8,404,219	8,148,901	8,434,127	8,473,091	9,244,625
Excess / (Deficit) of Revenues over Expenditures	\$ (565,649)	(177,897)	58,110	123,555	315,650
Add-back Contingency	-	-	-	-	-
One-time Revenues	-	-	-	-	-
One-time Transfers (to)/ from Reserves	-	-	-	-	-
Annual Net Excess / (Deficit)	\$ (565,649)	(177,897)	58,110	123,555	315,650
Beginning Fund Balance	\$ 3,411,942	2,846,293	2,668,396	2,726,506	2,726,506
Ending Fund Balance	\$ 2,846,293	2,668,396	2,726,506	2,850,061	3,042,156
Less:					
Economic Uncertainties	2,250,000	2,250,000	2,250,000	2,250,000	2,250,000
Prepaid Self-Insurance Equity	484,194	436,191	296,952	296,952	296,952
Amount Not Obligated at Year End	\$ 112,099	(17,795)	179,554	303,109	495,204

City of Auburn
Fiscal Year 2012-13 Mid-Year Budget Update
General Fund Revenue Account Detail

ATTACHMENT C

Description	FY 1112 Actuals	FY 1213 Budget	FY 1213 to 02/25/13	FY 1213 Estimated	Recommended Adjustment
Property Taxes	\$ 2,104,267	2,100,000	1,344,425	2,282,324	182,324
Property Tax in Lieu of Vehicle License Fee	820,943	820,456	409,844	820,456	
Sales Taxes	2,450,988	2,610,000	1,334,527	2,785,000	175,000
ERAF in Lieu of Sales Tax	1,011,481	1,150,000	680,593	1,231,066	81,066
Transient Occupancy Taxes	211,217	200,000	125,489	220,000	20,000
Real Property Transfer Tax	37,300	35,000	23,494	35,000	
TOTAL TAXES	\$ 6,636,196	6,915,456	3,918,372	7,373,846	458,390
Franchise - Gas & Electric	\$ 117,252	118,000	-	118,000	
Franchise - Solid Waste	371,355	280,000	142,520	285,000	5,000
Franchise - Cable TV	91,176	93,000	48,181	95,000	2,000
TOTAL FRANCHISES	\$ 579,783	491,000	190,701	498,000	7,000
Business Licenses	\$ 160,554	155,000	151,409	155,000	
Dog Licenses	2,302	2,000	1,280	2,000	
TOTAL LICENSES	\$ 162,856	157,000	152,689	157,000	
Other Permits	\$ 6,394	6,000	3,955	6,000	
Home Occupancy Permits	627	500	348	500	
Building Permits	105,234	120,000	110,257	145,000	25,000
SMIP Fees	-	100	191	100	
TOTAL PERMITS	\$ 112,255	126,600	114,751	151,600	25,000
Traffic Fines	\$ 50,472	55,000	17,839	45,000	(10,000)
Civil Fines	3,008	4,000	1,474	4,000	
Other Fines	6,861	8,000	4,297	8,000	
Parking Tickets	14,109	17,000	6,029	12,000	(5,000)
Parking Lot / Space Permits	2,820	3,500	2,150	3,500	
TOTAL FINES & FORFEITURES	\$ 77,270	87,500	31,789	72,500	(15,000)
Building Rents and Leases	\$ 300,301	302,000	191,296	300,000	(2,000)
Interest Earnings	18,040	25,000	34,813	25,000	
TOTAL INTEREST & RENTALS	\$ 318,341	327,000	226,109	325,000	(2,000)
Motor Vehicle In-Lieu	\$ 6,717	-	6,960	6,960	6,960
Public Safety - Proposition 172	165,805	170,000	102,295	170,000	
Law Enforcement & Fire Protection Grants	19,579	-	61,384	170,624	170,624
ARRA APD Staff Grant	82,346	-	-	-	
SAFER AFD Staff Grant	-	-	70,262	225,000	225,000
POST Training Reimbursement	18,889	7,500	5,290	7,500	
AB109 SUI Grant Funds	50,000	100,000	100,000	140,000	40,000
Gas Tax (2107.5)	-	3,000	-	3,000	
TOTAL FROM OTHER AGENCIES	\$ 343,336	280,500	346,191	723,084	442,584

City of Auburn
Fiscal Year 2012-13 Mid-Year Budget Update
General Fund Revenue Account Detail

Description	FY 1112 Actuals	FY 1213 Budget	FY 1213 to 02/25/13	FY 1213 Estimated	Recommended Adjustment
Engineering Costs Recovered	\$ 29,283	25,000	28,025	25,000	
Planning & Engineering Services	450	-	31	-	
Plan Check Fees	57,291	60,000	22,584	45,000	(15,000)
Planning & Zoning Fees	8,734	10,000	2,691	10,000	
Weed Abatement Fees	14,229	6,890	3,790	6,890	
E.I.R. Fees	1,289	1,200	330	1,200	
Fingerprint Processing Fees	7,826	7,500	5,883	7,500	
TOTAL SERVICE CHARGES	\$ 119,102	110,590	63,334	95,590	(15,000)
TOTAL OTHER REVENUES	\$ 11,042	1,000	18,148	18,000	17,000
TOTAL OTHER FINANCING SOURCES	\$ -	-	-	-	
TOTAL TRANSFERS IN	\$ 132,056	100,000	91,199	145,655	45,655
TOTAL GENERAL FUND	\$ 8,492,237	8,596,646	5,153,283	9,560,275	963,629

City of Auburn
Budget Information - Personal Services
General Fund Budget - Mid Year FY 2012-13

Department	DEPT #	FY 1112 Actuals	Pers Svcs Budget FY 1213	Pers Svcs Estimated FY 1213	Recommended Adjustment	Budget Assumptions
City Council	110	\$ 56,534	59,749	59,749	-	
City Manager's Office	120	100,084	101,370	106,370	5,000	Salary / Benefit Costs
City Clerk's Office	140	85,619	88,552	88,552	-	
Police Department	210	3,082,686	3,008,433	3,075,433	67,000	Overtime / Leave Payouts
Fire Department	220	1,514,254	1,582,105	1,822,105	240,000	SAFER Hires / Benefit Costs
Administrative Services Department Finance and Personnel Information Technology	150 170	318,895	286,427	297,427	10,000	Salary / Benefit Costs
Community Development Department Planning Building Public Services Counter	130 230 300	330,576 187,251 4,651	380,156 207,053	410,156 207,053	30,000	Hsg Rehab / Baltimore Ravine
Public Works Department Administration Building Maintenance Construction and Maintenance Yard and Shop	310 231 320 330	67,086 - 288,947 127,271	92,366 - 376,259 142,277	92,366 - 366,259 142,277	(10,000)	HUTA Offsets
Total Budget:		\$ 6,163,854	6,324,747	6,667,747	343,000	

Leave Balance Payoffs Included Above

\$ 52,000

City of Auburn
Budget Information - Non-Personal Services / Capital Outlay
General Fund Budget - Mid Year FY 2012-13

Department	DEPT #	FY 1112 Actuals	NP Svcs / Cap Budget FY 1213	NP Svcs / Cap Estimated FY 1213	Recommended Adjustment	Budget Assumptions
City Council	110	\$ 8,194	8,000	8,000		
City Manager's Office	120	24,376	29,350	29,350		
City Clerk's Office	140	9,012	22,700	35,790	13,090	Two Elections Paid FY1213
Police Department	210	305,896	341,500	362,357	20,857	Revenue Offset - Radio Equipment
Fire Department	220	203,456	211,950	358,640	146,690	Revenue Offset - SNC Fuel Break
Administrative Services Department						
Finance and Personnel	150	136,701	125,000	94,812	(30,188)	PTAF Fee Reduction / SAFER Costs
Information Technology	170	146,759	153,500	242,000	88,500	IT Upgrades / Bus Lic System
Community Development Department						
Planning	130	7,295	11,150	39,150	28,000	General Plan Housing Element
Building	230	3,537	4,750	4,750		
Public Services Counter	300	-	-	-		
Public Works Department						
Administration	310	25,115	50,400	33,400	(17,000)	Dump Truck Lease Savings
Building Maintenance	231	278,927	305,800	410,800	105,000	Utilities / Old City Hall Cleanup
Construction and Maintenance	320	18,618	26,950	26,950		
Yard and Shop	330	65,052	68,700	72,700	4,000	Fuel Costs
Stormwater Management	340	25,354	25,500	25,500		
Discretionary Support to Community	111	22,069	72,094	72,094		
City Attorney	160	318,607	182,000	200,000	18,000	Legal Fees
Insurance Program	190	275,620	142,000	152,220	10,220	Legal Settlement Costs / Lower Insur
Debt Service - CalPERS Bonds	000	395,685	367,000	408,365	41,365	Revenue Offset - Debt Service Spread
Total Budget:		\$ 2,270,273	2,148,344	2,576,878	428,534	

City of Auburn
Fiscal Year 2012-13 Mid-Year Budget
Airport Enterprise Fund (Fund 02)

	ACTUAL 2011-12	ADOPTED BUDGET 2012-13	ACTUAL TO-DATE - FY1213 22-Jan-13	ESTIMATED ACTUAL 2012-13
Revenues:				
Property Taxes	\$ 26,177	23,000	37,869	38,000
Land Rental	516,794	485,000	283,839	500,000
Interest Earned	3,427	3,000	1,434	3,000
Airport Improvement Grant (FAA Grant)	-	255,590	-	255,590
Airport Improvement Grant (State Match)	-	-	-	-
State of California Aid to Airports Program	-	-	40,000	40,000
Developer Reimbursements	17,960	-	-	-
FBO & Aviation Fuel Sales	10,983	10,000	6,425	12,000
FBO Tie Down Spaces	35,369	35,000	24,333	39,000
Hangar Rental	36,360	37,000	20,900	37,000
Office Rental	12,051	11,500	6,776	11,500
Miscellaneous	3,500	-	25	25
Interfund Loan Proceeds	-	-	-	-
<i>Total:</i>	<u>\$ 662,621</u>	<u>860,090</u>	<u>421,601</u>	<u>936,115</u>
Expenditures:				
Administrative Expense - Staff Costs	\$ 46,475	65,000	31,861	65,000
Airport Operations	198,103	197,550	77,743	182,550
Debt Service	118,446	118,446	119,471	119,471
Capital Projects	114,145	383,560	71,459	424,788
Capital Equipment	-	-	-	-
Property Tax Fees	-	-	-	-
Interfund Loan Payback	-	-	-	-
Transfers-Out	-	-	-	-
<i>Total:</i>	<u>\$ 477,169</u>	<u>764,556</u>	<u>300,534</u>	<u>791,809</u>
Excess (deficit) of revenues over expenditures	\$ 185,452	95,534	121,067	144,306
Beginning Fund Balance	304,658	490,110	490,110	490,110
Ending Fund Balance	<u>\$ 490,110</u>	<u>585,644</u>	<u>611,177</u>	<u>634,416</u>
Personal Services Allocation				
	AUTHORIZED 2011-12	AUTHORIZED 2012-13		
<i>Total:</i>	<u>0.0</u>	<u>0.0</u>		

City of Auburn
Fiscal Year 2012-13 Budget
Airport Enterprise Fund (Fund 02)
Capital Account Detail - Funding Sources and Uses

	<u>ACTUAL</u> <u>2011-12</u>	<u>ADOPTED</u> <u>BUDGET</u> <u>2012-13</u>	<u>ACTUAL</u> <u>TO-DATE - FY1213</u> <u>22-Jan-13</u>	<u>ESTIMATED</u> <u>ACTUAL</u> <u>2012-13</u>
Capital Revenue Sources				
FAA Grant Revenues				
AIP (Taxiway Lighting & Resurfacing)	\$ -	-	-	-
AIP (Airfield Lighting, Markings / Fence)	-	255,590	-	255,590
Capital Reimbursements				
Waterline Developer Reimbursements	-	-	-	-
<i>Total:</i>	<u>\$ -</u>	<u>255,590</u>	<u>-</u>	<u>255,590</u>
Capital Expenditures				
50000 - Miscellaneous Equipment	\$ 4,412	5,000	-	5,000
XXXXX - Building & Facility Improvements	-	-	-	10,000
63048 - East End Hanger Project	39,000	25,000	5,348	25,000
65020 - Airport Waterline Project	-	-	-	-
66001 - Groundwater Remediation	12,623	-	-	-
XXXXX - East End Sanitary Sewer Project	-	-	-	5,000
63760 - Fuel Island Repairs	51,478	10,000	-	-
63755 - 2012/13 AIP Project (Carter Burgess)	6,632	65,000	50,683	65,000
63021 - Demolition of Old Hangar Structures	-	-	14,625	15,000
66750 - Taxiway Lighting / Resurfacing	-	-	-	-
XXXXX - Runway 25 Obstruction Removal	-	-	-	25,000
63306 - Security Camera Upgrade	-	20,000	-	38,500
63307 - Washrack Upgrade	-	15,000	-	15,000
63308 - Airport Monument Sign (Staff)	-	5,000	-	5,000
63309 - Motorize Existing East End Hangar	-	15,000	-	15,000
63310 - Perimeter Fence (design)	-	63,560	-	63,560
63311 - Airfield / Apron Lighting / Markings	-	160,000	-	136,925
69999 - IT Efficiency Project	-	-	803	803
<i>Total:</i>	<u>\$ 114,145</u>	<u>383,560</u>	<u>71,459</u>	<u>424,788</u>
Net Capital Inflow / (Outflow)	<u>\$ (114,145)</u>	<u>(127,970)</u>	<u>(71,459)</u>	<u>(169,198)</u>

City of Auburn
Fiscal Year 2012-13 Mid-Year Budget
Sewer Enterprise Fund (Fund 11)

	ACTUAL 2011-12	ADOPTED BUDGET 2012-13	ACTUAL TO-DATE FY 1213 31-Jan-13	ESTIMATED ACTUAL 2012-13
Revenues:				
Sewer Service Charges	\$ 4,802,110	4,979,812	2,847,333	4,979,812
Sewer Connection Fees	97,476	35,000	339,592	345,000
Sewer Development Fees	-	-	-	-
Interest Income	76,340	100,000	17,099	70,000
Miscellaneous Income	1,553	-	-	-
Debt Proceeds	-	-	-	-
<i>Total:</i>	<u>\$ 4,977,479</u>	<u>5,114,812</u>	<u>3,204,024</u>	<u>5,394,812</u>
Expenditures:				
Administrative Expense - Staff Costs	\$ 347,932	360,500	214,311	360,500
Materials and Services	343,230	420,000	186,262	420,000
Contract Operations	1,525,816	1,470,000	759,427	1,470,000
Debt Service	837,333	853,734	306,804	853,734
Capital Projects	1,147,859	3,495,000	897,407	3,889,901
Capital Outlay	15,687	112,000	14,772	112,000
Mandatory Minimum Penalties	-	-	-	-
Bond Closing Costs	-	-	-	-
<i>Total:</i>	<u>\$ 4,217,857</u>	<u>6,711,234</u>	<u>2,378,983</u>	<u>7,106,135</u>
Excess (deficit) of revenues over expenditures	\$ 759,622	(1,596,422)	825,041	(1,711,323)
Beginning Fund Balance	8,044,768	8,804,390	8,804,390	8,804,390
Less:				
Reserve for WWTP UV Disinfection	1,995,000	1,995,000	1,995,000	1,995,000
Reserve for Regionalization Study	250,000	250,000	250,000	250,000
Reserve for WWTP Upgrade Project	1,028,010	-	-	-
General Reserve (8%) - SWRCB Loans	282,234	282,234	282,234	282,234
Debt Service Reserve - Upgrade Project Bonds	557,752	557,752	557,752	557,752
Ending Fund Balance	<u>\$ 4,691,394</u>	<u>4,122,982</u>	<u>6,544,445</u>	<u>4,008,081</u>
Personal Services Allocation				
	AUTHORIZED 2011-12	AUTHORIZED 2012-13		
Associate Civil Engineer	1.0	1.0		
Engineering Tech II	1.0	1.0		
Maintenance Worker II	2.0	2.0		
<i>Total:</i>	<u>4.0</u>	<u>4.0</u>		

City of Auburn
Fiscal Year 2012-13 Mid-Year Budget
Sewer Enterprise Fund (Fund 11)
Capital Expenditure Detail

	ACTUAL 2011-12	ADOPTED BUDGET 2012-13	ACTUAL TO-DATE FY 1213 31-Jan-13	ESTIMATED ACTUAL 2012-13
Capital Expenditures				
63856 - Auburn Ravine Sampling	\$ 7,607	10,000	2,008	10,000
63871 - Old WWTP Demolition	872	50,000	-	50,000
63895 - Lift Station Repairs	32,569	20,000	4,915	20,000
63899 - Emergency Sewer Repair Projects	891,077	550,000	519,534	900,000
63901 - Sewer Map Updates	773	25,000	-	25,000
63903 - WWTP - Repairs / Projects	29,466	50,000	29,553	50,000
63913 - Gunite Ditch - WWTP	18,024	10,000	484	10,000
63914 - NPDES Permit Renewal	741	10,000	445	10,000
65001 - Back Flow Preventer Device	-	-	-	-
65008 - Vintage Oaks Liftstation	2,317	-	-	-
63702 - WWTP Upgrade / UV Project	95,575	-	3,991	10,000
63703 - Falcons Point Lift Station	805	-	-	-
66000 - Jury Parking Lot	-	-	-	-
66003 - Vactor Truck Repower	-	-	-	-
67010 - Belt Press Improvements	6,109	-	28,307	30,000
67011 - Electric Street Sewer	-	600,000	18,021	600,000
67012 - Monticello Lift Station	-	150,000	-	150,000
67013 - Auburn Oaks Lift Station	60,678	900,000	282,358	900,000
64004 - SSMP Upgrades	-	10,000	-	10,000
64005 - Diamond Ridge Lift Station	-	-	-	-
64006 - Oxidation Ditch	-	600,000	-	600,000
64007 - Aeration Improvements	-	-	-	-
64008 - Contract Operations RFP	-	50,000	-	50,000
64009 - Source Control Program	1,246	20,000	2,890	20,000
64010 - I&I Reduction Program	-	15,000	-	15,000
69999 - IT Efficiency Solution	-	-	4,901	4,901
XXXXXX - TV Van Replacement	-	125,000	-	125,000
XXXXXX - Pond 1B Lift Station	-	300,000	-	300,000
Total:	\$ 1,147,859	3,495,000	897,407	3,889,901

City of Auburn
Fiscal Year 2012-13 Mid-Year Budget
Gas Tax Fund (Fund 21)

	ACTUAL 2011-12	ADOPTED BUDGET 2012-13	ACTUAL TO-DATE FY 1213 31-Jan-13	ESTIMATED ACTUAL 2012-13
Revenues:				
CA Gas Tax Section 2105	\$ 61,780	65,629	24,251	61,049
CA Gas Tax Section 2106	52,874	48,695	21,834	44,898
CA Gas Tax Section 2107	88,675	94,186	40,907	90,154
CA Gas Tax Section 2107.5	3,000	3,000	-	-
Proposition 42 Funds (Section 2103)	182,586	147,384	37,278	147,653
Interest Income	1,010	1,500	384	1,200
<i>Total:</i>	<u>\$ 389,925</u>	<u>360,394</u>	<u>124,654</u>	<u>344,954</u>
Expenditures:				
Public Works Staff Allocations	\$ 178,545	150,000	108,159	160,000
Service and Supplies	171,691	182,500	90,764	182,500
Capital Projects	-	108,000	-	117,790
Transfers Out	-	-	-	-
<i>Total:</i>	<u>\$ 350,236</u>	<u>440,500</u>	<u>198,923</u>	<u>460,290</u>
Excess (deficit) of revenues over expenditures	\$ 39,689	(80,106)	(74,269)	(115,336)
Beginning Fund Balance	158,114	197,803	197,803	197,803
Ending Fund Balance	<u>\$ 197,803</u>	<u>117,697</u>	<u>123,534</u>	<u>82,467</u>

Capital Expenditure Detail

	ACTUAL 2011-12	ADOPTED BUDGET 2012-13	ACTUAL TO-DATE FY 1213 31-Jan-13	ESTIMATED ACTUAL 2012-13
Capital Expenditures				
50000 - Machinery and Equipment	\$ -	-	-	9,790
63011 - Paving Projects	-	-	-	-
67014 - FY1011 Annual Street Overlay	-	-	-	-
64001 - FY 1112 Annual Street Overlay	-	50,000	-	50,000
XXXXXX - FY 1213 Annual Overlay Project	-	-	-	58,000
<i>Total:</i>	<u>\$ -</u>	<u>50,000</u>	<u>-</u>	<u>117,790</u>

City of Auburn
Fiscal Year 2012-13 Mid-Year Budget
Transportation Fund (Fund 26)

	ACTUAL 2011-12	ADOPTED BUDGET 2012-13	ACTUAL TO-DATE FY 1213 31-Jan-13	ESTIMATED ACTUAL 2012-13
Revenues:				
Transportation Tax, TDA	\$ 276,558	301,989	171,121	358,242
Air Pollution Grant	-	-	-	-
State Grant (Safe Routes to School)	-	-	-	-
Federal Funding, RSTP	-	322,928	-	322,928
Interest Income	2,935	500	1,211	2,000
Other Revenues / State Grant Sources	354,992	998,612	2,197	998,612
Highway 49 Mitigation Revenues	-	301,388	-	301,388
Herdal Signal Mitigation Reimbursement	-	45,000	-	45,000
SB1266 Proposition 1B Allocation	-	-	-	-
Transfers-In	-	-	-	-
<i>Total:</i>	<u>\$ 634,485</u>	<u>1,970,417</u>	<u>174,529</u>	<u>2,028,170</u>
Expenditures:				
Administrative Expense	\$ 122	750	-	750
Materials and Services	35,419	45,000	24,422	45,000
Debt Service	6,810	-	-	-
Capital Projects	180,595	2,340,268	511,832	2,406,843
Capital Outlay	56,485	-	-	9,790
Transfers-Out	-	-	-	-
<i>Total:</i>	<u>\$ 279,431</u>	<u>2,386,018</u>	<u>536,254</u>	<u>2,462,383</u>
Excess (deficit) of revenues over expenditures	\$ 355,054	(415,601)	(361,725)	(434,213)
Beginning Fund Balance	144,522	499,576	499,576	499,576
Less:				
Deferred Revenue - Transportation Projects	499,576	83,975	-	65,363
Ending Fund Balance	<u>\$ -</u>	<u>-</u>	<u>137,851</u>	<u>-</u>

City of Auburn
Fiscal Year 2012-13 Budget
Transportation Fund (Fund 26)
Capital Expenditure Detail

	ACTUAL 2011-12	ADOPTED BUDGET 2012-13	ACTUAL TO-DATE FY 1213 31-Jan-13	ESTIMATED ACTUAL 2012-13
Capital Expenditures				
63011 - Paving Projects - Public Works Dept.	\$ 65,367	75,000	13,280	75,000
63255 - Hale Street @ Orange Street Drain	-	-	-	-
63299 - Emergency Repairs - Storm Drains	15,977	15,000	38,734	45,000
63501 - Sidewalk Repairs - Residential	3,338	10,000	1,838	10,000
65014 - Dairy Road Plan Line	-	-	424	424
63510 - City Pavement Marking Project	-	-	20,441	20,441
63515 - Multimodal Rail Station	47	-	710	710
63516 - Borland Intersection Improvements	74	-	-	-
65012 - Storm Drain Channel - Downtown	4,663	5,000	-	5,000
66004 - FY0809 Street Overlay Project	-	-	-	-
66005 - Palm Avenue Sidewalk Project	85,417	1,300,000	64,561	1,300,000
66017 - FY0910 Street Overlay Project	-	-	-	-
67014 - FY1011 Street Overlay Project	167	-	-	-
67015 - Bike Racks / Outreach	-	-	-	-
67016 - Street Sweeper	-	-	-	-
64011 - FY1112 Street Overlay Project	5,545	371,500	466	371,500
64002 - Hoffman Ave Storm Drain	-	30,000	-	30,000
63316 - Streetscape Phase III	-	-	7,460	10,000
67021 - Wayfinding Project	-	-	2,481	5,000
63315 - Dairy Road Overlay (RSTP)	-	363,768	348,998	363,768
63314 - FY 1213 Street Overlay Project	-	170,000	12,439	170,000
<i>Total:</i>	<u>\$ 180,595</u>	<u>2,340,268</u>	<u>511,832</u>	<u>2,406,843</u>

City of Auburn
Fiscal Year 2012-13 Mid-Year Budget
Transit Fund (Fund 27)

	ACTUAL 2011-12	ADOPTED BUDGET 2012-13	ACTUAL TO-DATE FY 1213 31-Jan-13	ESTIMATED ACTUAL 2012-13
Revenues:				
Transportation Tax LTF (Article 4)	\$ 278,233	224,798	125,007	250,015
Transportation Tax STA	60,851	61,451	-	68,254
Interest Income	399	-	60	100
Fare Box Revenues	26,475	30,000	19,518	30,000
Other Revenues (FTA)	-	-	-	-
Equipment Grants	10,637	-	2,876	60,244
Proposition 1B - PTMISEA	-	-	-	-
Miscellaneous Revenues	-	-	-	-
<i>Total:</i>	<u>\$ 376,595</u>	<u>316,249</u>	<u>147,461</u>	<u>408,613</u>
Expenditures:				
Administrative Expense	\$ 275,335	288,762	182,713	288,762
Materials and Services	69,165	65,000	41,846	70,000
Debt Service	11,840	14,000	21,807	21,807
Capital Projects	20,255	-	60,913	60,913
Capital Outlay	-	-	-	-
Transfers-Out	-	-	-	-
<i>Total:</i>	<u>\$ 376,595</u>	<u>367,762</u>	<u>307,279</u>	<u>441,482</u>
Excess (deficit) of revenues over expenditures	\$ -	(51,513)	(159,818)	(32,869)
Beginning Fund Balance	101,730	101,730	101,730	101,730
Less:				
Deferred Revenue - Transit Use	101,730	50,217	-	68,861
Ending Fund Balance	<u>\$ -</u>	<u>-</u>	<u>(58,088)</u>	<u>-</u>
Personal Services Allocation				
	AUTHORIZED 2011-12	AUTHORIZED 2012-13		
Bus Driver	2.5	2.0		
Transit Supervisor	1.0	1.0		
Analyst / Transit Manager	1.0	1.0		
<i>Total:</i>	<u>4.5</u>	<u>4.0</u>		

City of Auburn
Fiscal Year 2012-13 Mid-Year Budget
Transit Fund (Fund 27)
Capital Expenditure Detail

	<u>ACTUAL</u> <u>2011-12</u>	<u>ADOPTED</u> <u>BUDGET</u> <u>2012-13</u>	<u>ACTUAL</u> <u>TO-DATE FY 1213</u> <u>31-Jan-13</u>	<u>ESTIMATED</u> <u>ACTUAL</u> <u>2012-13</u>
<u>Capital Expenditures</u>				
50301 - Capital Projects - Buildings	\$ -	-	-	-
6999 - IT Efficiency Solution	-	-	3,776	3,776
63085 - Transit Enhancement Project	-	-	53,622	53,622
65017 - Transit Kiosk	-	-	867	867
67017 - Corp Yard Surveillance Project	9,845	-	222	222
67020 - Mikkleson Bus Shelter	10,410	-	-	-
64003 - Transit Guide	-	-	2,426	2,426
<i>Total:</i>	<u>\$ 20,255</u>	<u>-</u>	<u>60,913</u>	<u>60,913</u>

City of Auburn
Fiscal Year 2012-13 Mid-Year Budget
Property Seizure Fund (Fund 47)

	ACTUAL 2011-12	ADOPTED BUDGET 2012-13	ACTUAL TO-DATE FY 1213 31-Jan-13	ESTIMATED ACTUAL 2012-13
Revenues:				
Asset Forfeiture Revenue	\$ -	-	92,207	92,207
Other Revenues	-	-	-	-
<i>Total:</i>	<u>\$ -</u>	<u>-</u>	<u>92,207</u>	<u>92,207</u>
Expenditures:				
Administrative Expenses	\$ -	-	-	-
Services and Supplies	-	-	-	-
Capital Outlay - Police Equipment	-	-	-	-
Transfers-Out	-	-	-	-
<i>Total:</i>	<u>\$ -</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficit) of revenues over expenditures	\$ -	-	92,207	92,207
Beginning Fund Balance	712	712	712	712
Ending Fund Balance	<u>\$ 712</u>	<u>712</u>	<u>92,919</u>	<u>92,919</u>

City of Auburn
Fiscal Year 2012-13 Mid-Year Budget
Fire Department Equipment Fund (Fund 63)

	ACTUAL 2011-12	ADOPTED BUDGET 2012-13	ACTUAL TO-DATE FY 1213 31-Jan-13	ESTIMATED ACTUAL 2012-13
Revenues:				
CDF Reimbursements for Equipment Use	\$ 5,764	5,000	33,252	36,612
Other Revenues	-	-	-	-
<i>Total:</i>	<u>\$ 5,764</u>	<u>5,000</u>	<u>33,252</u>	<u>36,612</u>
Expenditures:				
Administrative Expenses	\$ -	-	-	-
Services and Supplies	7,712	-	1,126	1,126
Capital Outlay - Fire Equipment	2,150	15,000	1,458	15,000
Transfers-Out	-	-	-	-
<i>Total:</i>	<u>\$ 9,862</u>	<u>15,000</u>	<u>2,584</u>	<u>16,126</u>
Excess (deficit) of revenues over expenditures	\$ (4,098)	(10,000)	30,668	20,486
Beginning Fund Balance	48,053	43,955	43,955	43,955
Ending Fund Balance	<u>\$ 43,955</u>	<u>33,955</u>	<u>74,623</u>	<u>64,441</u>

City of Auburn
Fiscal Year 2012-13 Mid-Year Budget
HOME FTHB / Rehabilitation Grant Funds (Fund 65)

	<u>ACTUAL</u> <u>2011-12</u>	<u>ADOPTED</u> <u>BUDGET</u> <u>2012-13</u>	<u>ACTUAL</u> <u>TO-DATE FY.1213</u> <u>31-Jan-13</u>	<u>ESTIMATED</u> <u>ACTUAL</u> <u>2012-13</u>
Revenues:				
Interest Income	\$ 1	-	(386)	-
Re-use Monies - Small Business Loans	-	-	14,500	14,500
Program Income Grant Funding	14,129	275,000	156,727	275,000
<i>Total:</i>	<u>\$ 14,130</u>	<u>275,000</u>	<u>170,841</u>	<u>289,500</u>
Expenditures:				
Administrative Expenses - HOME Program	\$ 15,232	25,000	-	4,768
Loans - HOME Program	32,296	250,000	134,594	250,000
<i>Total:</i>	<u>\$ 47,528</u>	<u>275,000</u>	<u>134,594</u>	<u>254,768</u>
Excess (deficit) of revenues over expenditures	\$ (33,398)	-	36,247	34,732
Beginning Fund Balance	-	(33,398)	(33,398)	(33,398)
Less:				
Deferred Revenue - Revolving Fund Available	-	-	-	-
Ending Fund Balance	<u>\$ (33,398)</u>	<u>(33,398)</u>	<u>2,849</u>	<u>1,334</u>

Note: The City of Auburn HOME Fund was awarded a \$800,000 grant effective in April 2011.

City of Auburn
Fiscal Year 2012-13 Mid-Year Budget
Community Development Block Grant Funds (Fund 66)

	ACTUAL 2011-12	ADOPTED BUDGET 2012-13	ACTUAL TO-DATE FY 1213 31-Jan-13	ESTIMATED ACTUAL 2012-13
Revenues:				
Interest Income	\$ 2,928	3,500	916	3,500
Re-use Monies - Small Business Loans	62,057	64,000	29,902	64,000
Program Income Grant Funding	5,106	-	-	-
CDBG Grant Income - Boys & Girls Club	-	-	-	-
<i>Total:</i>	<u>\$ 70,091</u>	<u>67,500</u>	<u>30,818</u>	<u>67,500</u>
Expenditures:				
Administrative Expenses - RLF Small Business	\$ 14,086	10,000	12,142	20,000
Re-use Loans RLF - Small Business	-	175,000	-	210,000
CDBG Grant Expenditures	-	-	-	-
<i>Total:</i>	<u>\$ 14,086</u>	<u>185,000</u>	<u>12,142</u>	<u>230,000</u>
Excess (deficit) of revenues over expenditures	\$ 56,005	(117,500)	18,676	(162,500)
Beginning Fund Balance	293,909	349,914	349,914	349,914
Less:				
Deferred Revenue - Revolving Fund Available	-	-	-	-
Ending Fund Balance	<u>\$ 349,914</u>	<u>232,414</u>	<u>368,590</u>	<u>187,414</u>

City of Auburn
Fiscal Year 2012-13 Mid-Year Budget
Solid Waste Management Funds (Funds 68 / 69)

	ACTUAL 2011-12	ADOPTED BUDGET 2012-13	ACTUAL TO-DATE FY 1213 2012-13	ESTIMATED ACTUAL 2012-13
Revenues:				
Intergovernmental Revenues (Fund 68)	\$ 8,000	5,000	-	5,000
Franchise Fees (Fund 69)	42,481	133,000	56,300	133,000
Interest	7,477	11,000	1,907	8,500
Transfers-In from Other Funds	-	-	-	-
<i>Total:</i>	<u>\$ 57,958</u>	<u>149,000</u>	<u>58,207</u>	<u>146,500</u>
Expenditures:				
Insurance Expense	\$ 34,346	35,000	6,936	35,000
Contractual Expenses	168,973	150,000	33,813	160,000
Capital Projects	-	-	-	-
Debt Service	-	-	-	-
Salary Reimbursements	167	1,000	-	1,000
<i>Total:</i>	<u>\$ 203,486</u>	<u>186,000</u>	<u>40,749</u>	<u>196,000</u>
Excess (deficit) of revenues over expenditures	\$ (145,528)	(37,000)	17,458	(49,500)
Beginning Fund Balance	918,880	773,352	773,352	773,352
Ending Fund Balance	<u>\$ 773,352</u>	<u>736,352</u>	<u>790,810</u>	<u>723,852</u>
Less:				
Reserve for Landfill Closure (Restricted)	<u>\$ 514,197</u>	<u>514,197</u>	<u>263,283</u>	<u>263,283</u>
Unrestricted Fund Balance	<u>\$ 259,155</u>	<u>222,155</u>	<u>527,527</u>	<u>460,569</u>

Notes:

Fund 68 is used to account for recycling programs funded by State grants

Fund 69 is used to account for program expenses related to the City's closed landfill located at the Auburn Municipal Airport

City of Auburn
Fiscal Year 2012-13 Mid-Year Budget
Office of Traffic Safety Grant Fund (Fund 75)

	<u>ACTUAL</u> <u>2011-12</u>	<u>ADOPTED</u> <u>BUDGET</u> <u>2012-13</u>	<u>ACTUAL</u> <u>TO-DATE FY 1213</u> <u>31-Jan-13</u>	<u>ESTIMATED</u> <u>ACTUAL</u> <u>2012-13</u>
Revenues:				
Grant Revenues	\$ -	-	-	20,000
Other Revenues	-	-	-	-
<i>Total:</i>	<u>\$ -</u>	<u>-</u>	<u>-</u>	<u>20,000</u>
Expenditures:				
Mutual Agency Funds Provided	\$ -	-	-	18,000
Services and Supplies	-	-	-	2,000
Capital Outlay	-	-	-	-
Transfers-Out	-	-	-	-
<i>Total:</i>	<u>\$ -</u>	<u>-</u>	<u>-</u>	<u>20,000</u>
Excess (deficit) of revenues over expenditures	\$ -	-	-	-
Beginning Fund Balance	-	-	-	-
Ending Fund Balance	<u>\$ -</u>	<u>-</u>	<u>-</u>	<u>-</u>

City of Auburn
Fiscal Year 2012-13 Mid-Year Budget
State Law Enforcement Personnel Grant Fund (Fund 77)

	ACTUAL 2011-12	ADOPTED BUDGET 2012-13	ACTUAL TO-DATE FY 1213 31-Jan-13	ESTIMATED ACTUAL 2012-13
Revenues:				
State Grant Revenues	\$ 111,316	100,000	40,725	100,000
Interest Income	-	-	-	-
Transfers In	-	-	-	-
<i>Total:</i>	<u>\$ 111,316</u>	<u>100,000</u>	<u>40,725</u>	<u>100,000</u>
Expenditures:				
Personnel Expenses	\$ -	-	-	-
Support Expenses	-	-	-	-
Debt Service	-	-	-	-
Capital Outlay - Equipment	-	-	-	-
Transfers-Out	111,316	100,000	40,725	100,000
<i>Total:</i>	<u>\$ 111,316</u>	<u>100,000</u>	<u>40,725</u>	<u>100,000</u>
Excess (deficit) of revenues over expenditures	\$ -	-	-	-
Beginning Fund Balance	-	-	-	-
Ending Fund Balance	<u>\$ -</u>	<u>-</u>	<u>-</u>	<u>-</u>

City of Auburn
Fiscal Year 2012-13 Mid-Year Budget
Facilities and Equipment Plan Fund (Fund 91)

	ACTUAL 2011-12	ADOPTED BUDGET 2012-13	ACTUAL TO-DATE FY 1213 31-Jan-13	ESTIMATED ACTUAL 2012-13
Revenues:				
Development Impact Fees	\$ 26,448	15,000	173,250	179,000
Interest Income	403	500	264	800
Other Revenues	-	-	-	-
Other Financing Sources	-	-	-	-
<i>Total:</i>	<u>\$ 26,851</u>	<u>15,500</u>	<u>173,514</u>	<u>179,800</u>
Expenditures:				
Administrative Expense	\$ 29	250	14	250
Contractual Expenses	-	-	-	-
Debt Service	-	-	-	-
Capital Outlay - Building Department	3,880	10,000	-	10,000
Capital Outlay - Police Department	5,306	-	-	-
Capital Outlay - Fire Department	1,495	-	-	-
Capital Outlay - Public Works Department	1,617	-	1,150	8,500
Transfers-Out	-	-	-	-
<i>Total:</i>	<u>\$ 12,327</u>	<u>10,250</u>	<u>1,164</u>	<u>18,750</u>
Excess (deficit) of revenues over expenditures	\$ 14,524	5,250	172,350	161,050
Beginning Fund Balance	34,807	49,331	49,331	49,331
Ending Fund Balance	<u>\$ 49,331</u>	<u>54,581</u>	<u>221,681</u>	<u>210,381</u>

City of Auburn
Fiscal Year 2012-13 Mid-Year Budget
Auburn School Relocation / Park Preserve Funds (Fund 29)

	<u>ACTUAL</u> <u>2011-12</u>	<u>ADOPTED</u> <u>BUDGET</u> <u>2012-13</u>	<u>ACTUAL</u> <u>TO-DATE FY 1213</u> <u>31-Jan-13</u>	<u>ESTIMATED</u> <u>ACTUAL</u> <u>2012-13</u>
Revenues:				
Grant Revenues	\$ -	-	-	-
Interest	-	-	-	-
Gain on Disposal of Asset	-	-	-	-
Miscellaneous Revenues	-	396,431	-	396,431
<i>Total:</i>	<u>\$ -</u>	<u>396,431</u>	<u>-</u>	<u>396,431</u>
Expenditures:				
Administrative Expense	\$ -	-	-	-
Capital Projects	-	-	-	-
Transfers-Out	-	-	-	-
<i>Total:</i>	<u>\$ -</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficit) of revenues over expenditures	\$ -	396,431	-	396,431
Beginning Fund Balance	(396,431)	(396,431)	(396,431)	(396,431)
Ending Fund Balance	<u>\$ (396,431)</u>	<u>-</u>	<u>(396,431)</u>	<u>-</u>

Capital Expenditure Detail

	<u>ACTUAL</u> <u>2011-12</u>	<u>ADOPTED</u> <u>BUDGET</u> <u>2012-13</u>	<u>ACTUAL</u> <u>TO-DATE FY 1213</u> <u>31-Jan-13</u>	<u>ESTIMATED</u> <u>ACTUAL</u> <u>2012-13</u>
Capital Expenditures				
62029 - AUSD Park Preserve Project	\$ -	-	-	-
<i>Total:</i>	<u>\$ -</u>	<u>-</u>	<u>-</u>	<u>-</u>

City of Auburn
Fiscal Year 2012-13 Mid-Year Budget
AUDA Redevelopment Property Tax Trust Fund (Fund 35)

	<u>ACTUAL</u> <u>2011-12</u>	<u>ADOPTED</u> <u>BUDGET</u> <u>2012-13</u>	<u>ACTUAL</u> <u>TO-DATE FY 1213</u> <u>31-Jan-13</u>	<u>ESTIMATED</u> <u>ACTUAL</u> <u>2012-13</u>
Revenues:				
Property Taxes	\$ 452,122	424,000	224,914	433,663
Interest Income	15,140	-	2,337	2,337
Other Revenues	-	-	-	-
Proceeds of Bonds	-	-	-	-
<i>Total:</i>	<u>\$ 467,262</u>	<u>424,000</u>	<u>227,251</u>	<u>436,000</u>
Expenditures:				
Administrative Expense	\$ 137,697	85,000	42,500	85,000
Professional / Contractual Services	44,416	-	8,833	12,000
Special Projects	-	-	-	-
Debt Service	-	339,000	127,623	339,000
Capital Projects	943,595	-	-	-
AB1290 Pass-Throughs	-	-	-	-
Redevelopment Distribution	-	-	-	20,107
Transfers-Out for Low / Mod Set Aside	-	-	-	-
Transfers-out for Debt Service	338,342	-	-	-
Bond Closing Costs	-	-	-	-
<i>Total:</i>	<u>\$ 1,464,050</u>	<u>424,000</u>	<u>178,956</u>	<u>456,107</u>
Excess (deficit) of revenues over expenditures	\$ (996,788)	-	48,295	(20,107)
Beginning Fund Balance	1,016,895	20,107	20,107	20,107
Less:				
Restricted Cash - Bond Proceeds	-	-	-	-
Restricted Cash - Pass Through Deferred	-	-	-	-
Ending Fund Balance	<u>\$ 20,107</u>	<u>20,107</u>	<u>68,402</u>	<u>-</u>

Capital Expenditure Detail

	<u>ACTUAL</u> <u>2011-12</u>	<u>ADOPTED</u> <u>BUDGET</u> <u>2012-13</u>	<u>ACTUAL</u> <u>TO-DATE FY 1213</u> <u>31-Jan-13</u>	<u>ESTIMATED</u> <u>ACTUAL</u> <u>2012-13</u>
Capital Expenditures				
65021 - Lincoln Way Streetscape	\$ 100	-	-	-
65022 - Streetscape Phase II	795,611	-	-	-
65023 - Old City Hall Renovation	106,296	-	-	-
65024 - Old Town Firehouse Project	41,588	-	-	-
<i>Total:</i>	<u>\$ 943,595</u>	<u>-</u>	<u>-</u>	<u>-</u>

City of Auburn
Fiscal Year 2012-13 Mid-Year Budget
AUDA Redevelopment Property Tax Trust Fund Debt Service Reserve (Fund 33)

	<u>ACTUAL</u> <u>2011-12</u>	<u>ADOPTED</u> <u>BUDGET</u> <u>2012-13</u>	<u>ACTUAL</u> <u>TO-DATE FY 1213</u> <u>31-Jan-13</u>	<u>ESTIMATED</u> <u>ACTUAL</u> <u>2012-13</u>
Revenues:				
Interest Income	\$ -	-	-	-
Other Income	-	-	-	-
Transfers In - AUDA Debt Service	338,342	339,000	-	-
<i>Total:</i>	<u>\$ 338,342</u>	<u>339,000</u>	<u>-</u>	<u>-</u>
Expenditures:				
Administrative Expenses	\$ -	-	-	-
Services and Supplies	-	-	-	-
Debt Service	338,342	339,000	-	-
Transfers-Out	-	-	-	-
<i>Total:</i>	<u>\$ 338,342</u>	<u>339,000</u>	<u>-</u>	<u>-</u>
Excess (deficit) of revenues over expenditures	\$ -	-	-	-
Beginning Fund Balance	339,000	339,000	339,000	339,000
Ending Fund Balance	<u>\$ 339,000</u>	<u>339,000</u>	<u>339,000</u>	<u>339,000</u>

City of Auburn
Fiscal Year 2012-13 Mid-Year Budget
AUDA Redevelopment Property Tax Trust Fund - Low/Mod (Fund 34)

	<u>ACTUAL</u> <u>2011-12</u>	<u>ADOPTED</u> <u>BUDGET</u> <u>2012-13</u>	<u>ACTUAL</u> <u>TO-DATE FY 1213</u> <u>31-Jan-13</u>	<u>ESTIMATED</u> <u>ACTUAL</u> <u>2012-13</u>
Revenues:				
Interest Income	\$ 8,121	-	-	-
Other Revenues	-	-	-	-
Transfers-In from Other Funds	-	-	-	-
<i>Total:</i>	<u>\$ 8,121</u>	<u>-</u>	<u>-</u>	<u>-</u>
Expenditures:				
Administrative Expense	\$ 3,389	-	-	-
Contactual Services	-	-	-	-
Redevelopment Distribution	-	-	909,617	909,617
Capital Projects	-	-	-	-
<i>Total:</i>	<u>\$ 3,389</u>	<u>-</u>	<u>909,617</u>	<u>909,617</u>
Excess (deficit) of revenues over expenditures	\$ 4,732	-	(909,617)	(909,617)
Beginning Fund Balance	904,885	909,617	909,617	909,617
Ending Fund Balance	<u>\$ 909,617</u>	<u>909,617</u>	<u>-</u>	<u>-</u>